

Explanation of variances – pro forma

Name of smaller authority: **CLAYDON & WHITTON PARISH COUNCIL**
County area (local councils and **SUFFOLK**)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	82,373	148,781				Explanation of % variance from PY opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	41,500	42,401	901	2.17%	NO		
3 Total Other Receipts	95,386	124,264	28,878	30.27%	YES		CIL 22/23 £117,353 compares to CIL 21/22 of £59,642. One-off receipt 21/22 for car park long-term maintenance £25,000. VAT recovered 21/22 £3,338. VAT for 22/23 not recovered until post year-end
4 Staff Costs	18,907	12,970	-3,937	23.29%	YES		Experienced clerk & RFO resigned mid-year and new trainee clerk then recruited but RFO not in place until post the year-end, resulting in staff cost savings.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	53,571	40,874	-12,697	23.70%	YES		CIL expenditure in 21/22 of £18,812, CIL expenditure in 22/23 £NIL. Donations £2,800 lower in 22/23, no recreation ground improvement expenditure in 22/23 saving £3,581. Street lighting upgraded in 22/23 £11,702
7 Balances Carried Forward	148,781	281,602			YES	VARIANCE EXPLANATION NOT REQUIRED TO WHY CARRY FORWARD RESERVES ARE	
8 Total Cash and Short Term Investments	148,781	281,602				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	40,726	53,757	13,031	32.00%	YES		Upgrades to parish council owned street lighting £11,702. Clerk's equipment £1,329
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable